

## Memorandum

**To:** Honorable Jerome E. Horton, Chairman  
Honorable Michelle Steel, Vice Chair  
Honorable Betty T. Yee, First District  
Senator George Runner, Second District  
Honorable John Chiang, State Controller

**Date:** October 30, 2014

**From:**   
Randy Ferris  
Chief Counsel

**Subject:** **Board Meeting, November 19, 2014**  
**Chief Counsel Matters – Item J – Rulemaking**  
**Request for Authorization to Publish Proposed Amendments to Conflict of Interest Code**

We recommend and request your authorization to publish proposed amendments to the Board of Equalization's (Board's) Conflict of Interest Code<sup>1</sup> (Code) (Cal. Code Regs., tit. 18, § 6001), including Appendices A<sup>2</sup> and B<sup>3</sup> to the Code. The proposed amendments are based upon staff's review of the Board's current organizational chart, the job descriptions for each of the positions shown on the chart, input from each of the departments and divisions that report directly to the Executive Director, and the recommendations of Fair Political Practices Commission (FPPC) staff. The proposed amendments:

- Revise the format of the cross-references to statutes and regulations in the Code, incorporate minor stylistic revisions to the Code based upon input from FPPC staff, and update the Code's authority and reference note.
- Update Appendix A to implement classification and organizational changes that have taken place at the Board since the Code, including Appendices A and B, was last amended on June 23, 2005.
- Update Appendix A to list only those positions at the Board that make or participate in the making of decisions which may foreseeably have a material financial effect on any financial interest. (Gov. Code, §§ 87300, 87302, subd. (a).) Positions that are no longer used at the Board are being deleted, and new positions are being added.
- Modify the disclosure categories listed in Appendix B for the purpose of narrowly tailoring the disclosure requirements assigned to each position listed in Appendix A. The revisions ensure that each position's disclosure requirements correspond with the position's job duties, and to differentiate between similar positions with different levels of responsibility.

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<sup>1</sup> See Attachment A.

<sup>2</sup> See Attachment B.

<sup>3</sup> See Attachment C.

- Incorporate minor stylistic revisions in Appendix B that were recommended by FPPC staff. For instance, in each disclosure category listed in Appendix B, the word “employees” is being replaced with the word “positions” and “receipt of” is being added before the reference to “loans, gifts, and travel payments.”

## **Background**

### ***Conflict of Interest Code Requirements***

The Board’s Code is set forth in California Code of Regulations, title 18, section (Regulation) 6001, *General Provisions*, and Appendices A and B to Regulation 6001. Appendix A lists the designated positions at the Board that are required to file Statements of Economic Interests (Form 700), and assigns disclosure categories specifying the types of interests to be reported. Appendix B lists the numbered disclosure categories, each of which describes the types of investments, business positions, interests in real property, and sources of income that must be reported by each designated position.

The Political Reform Act requires that every agency adopt and promulgate a conflict of interest code that contains the specific enumeration of the positions within the agency that involve the *making or participation in the making of decisions which may foreseeably have a material financial effect on any financial interest*. (Gov. Code, §§ 87300, 87302, subd. (a).) With respect to each position, a code is also required to list the specific types of investments, business positions, interests in real property, and sources of income which are reportable on a Form 700, *Statement of Economic Interests*, or Form 700-A, *Statement of Economic Interest for Auditors and Claims Managers/Adjustors*. (Gov. Code, § 87302, subd. (a).)

The Board’s Code must only require employees to report those economic interests which may foreseeably be affected materially by any decision made or participated in by the designated employee by virtue of his or her position with the Board. Thus, the Code must *narrowly tailor* the disclosure requirements to the specific duties of each designated position and must adequately differentiate between similar positions with different levels of responsibility. It is improper for the Code to require the disclosure of economic interests which may not be affected materially by decisions made or participated in by designated employees. (*Alperin* Opinion, 3 FPPC Ops. 77 (Aug. 18, 1977); Gov. Code, §§ 87302, subd. (a), 87309, subd. (c).)

The Board’s Code is not applicable to Board Members. However, Board Members are required to file a Form 700; the reporting requirements for the Board Members are set forth in Government Code sections 87200-87210.

### ***Summary of Recent BOE Action to Amend Code***

On May 25, 2011, the Board adopted proposed amendments to the Code. Although those amendments were submitted to the FPPC on June 21, 2011, FPPC staff did not complete its review of those amendments before the rulemaking project expired.

In October 2012, FPPC staff gave Board staff a list of proposed revisions to the 2011 amendments, and some additional questions and suggestions regarding the Board’s Code. In addition to recommending the deletion of many positions from Appendix A, FPPC staff asked

Board staff to take a fresh look at the 2011 amendments to ensure that: (1) only those positions with the requisite decision making responsibility are designated in the Code; and (2) the disclosure categories are narrowly tailored to each position's job duties. The updated amendments to Appendix A are based upon Board staff's review of the Board's current organizational chart, the description for each position utilized at the Board, and input from all of the Board's departments and divisions. The proposed amendments to Appendices A and B are also based upon additional input from FPPC staff from October 2012 to the present, and incorporate FPPC staff's recommendations. In addition, based upon recent discussions with FPPC staff, Board staff anticipates that the current amendments to the Code will be reviewed by FPPC staff in a timely manner.

### Summary

Board staff believes that the proposed amendments to the Code, as illustrated in Attachments A, B, and C and as discussed above, are necessary to incorporate and implement the requirements of the Political Reform Act. Board staff therefore recommends that the Board authorize staff to publish the proposed amendments to the Code, including Appendices A and B.

If you have any questions, please feel free to contact Kimberly Willy, Tax Counsel III, at (916) 323-3078.

Approved:

  
Cynthia Bridges  
Executive Director

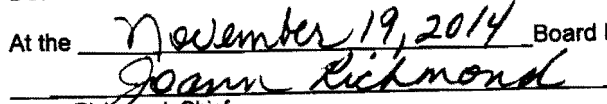
RF:hp

Attachments: Attachment A - Proposed Amendments to Regulation 6001  
Attachment B - Proposed Amendments to Appendix A  
Attachment C - Proposed Amendments to Appendix B

cc: Ms. Cynthia Bridges	MIC:73
Mr. David Gau	MIC:101
Mr. Jeffrey McGuire	MIC:43
Ms. Lynn Bartolo	MIC:57
Mr. Dean Kinnee	MIC:64
Mr. Robert Tucker	MIC:82
Ms. Amy Kelly	MIC:82
Ms. Deborah Cooke	MIC:82
Mr. Bradley Heller	MIC:82
Ms. Kimberly Willy	MIC:82
Mr. Todd Gilman	MIC:70

### STATE BOARD OF EQUALIZATION

BOARD APPROVED

At the November 19, 2014 Board Meeting  
  
Joann Richmond, Chief  
Board Proceedings Division







Text of Proposed Amendments to  
California Code of Regulations, Title 18, Section 6001

**Regulation 6001. General Provisions.**

The Political Reform Act (~~Government Code Sections~~ Gov. Code, § 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (~~2-Cal. Code of Regs., tit. 2, Section §~~ (Regulation) 18730) containing the terms of a standard conflict of interest code, which can be incorporated by reference ~~in an agency's code, and which may, a~~ After public notice and hearings, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of ~~2-Cal. Code of Regs. Section~~ Regulation 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices A and B, designating positions and establishing disclosure categories, shall constitute the conflict of interest code of the State Board of Equalization.

~~All designated employees of the State Board of Equalization~~ Individuals holding designated positions shall file their statements of economic interests with the State Board of Equalization, which will make the statements available for public inspection and reproduction. (Gov. Code, § 81008.) Upon receipt of the ~~a~~ statement ~~for~~ of the Executive Director, the State Board of Equalization shall make and retain copies ~~a copy~~ and forward the original to the Fair Political Practices Commission. ~~Statements of a~~ All other statements ~~designated employees~~ will be retained by the State Board of Equalization.

Note: Authority cited: Sections 87300-~~87344~~, Government Code. Reference: Sections 87300-87302 and 873063, Government Code.



Text of Proposed Amendments to  
California Code of Regulations, Title 18, Section 6001

**Appendix B**  
**Disclosure Categories**

**Category 1**

Designated ~~employees~~positions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources of the type licensed or regulated by or registered with the Board under the Bradley-Burns Uniform Local Sales and Use Tax Law, the Sales and Use Tax Law, and the Transactions and Use Tax Law.

**Category 2**

Designated ~~employees~~positions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources of the type licensed or regulated by or registered with the Board, including those licensed, taxed or regulated by or registered with the Board under the Aircraft Jet Fuel Tax, Alcoholic Beverage Tax Law, California Cigarette and Tobacco Products Licensing Act of 2003, California Tire Fee Law, Childhood Lead Poisoning Prevention Fee Law, Cigarette and Tobacco Products Tax Law, Diesel Fuel Tax Law, Electronic Waste Recycling Fee Law, Act of 2003, Emergency Telephone Users Surcharge Law, Energy Resources Surcharge Law, Fire Prevention Fee Law, Hazardous Waste Activity Fee Law, Hazardous Waste Disposal Fee Law, Hazardous Waste Environmental Fee Law, Hazardous Waste Facility Fee Law, Hazardous Waste Generator Fee Law, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, International Fuel Tax Agreement, Marine Invasive Species Fee Collection Law, Motor Vehicle Fuel Tax Law, Natural Gas Surcharge Law, Occupational Lead Poisoning Prevention Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Oil Spill Response Fee Law, Underground Storage Tank Maintenance Fee Law, Use Fuel Tax Law, or Water Rights Fees Law.

**Category 3**

Designated ~~employees~~positions in this category must report (1) investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources that own, or owned, property of the type assessed or valued or exempted by the Board, and (2) interests in real property located within the State of California.

**Category 4**

Designated ~~employees~~positions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources of the type registered with or regulated by the Board under the Timber Yield Tax Law and interests in real property classified as timberland under the Timber Yield Tax Law.



**Category 5**

Designated employeespositions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources who have filed an appeal within the preceding 12 months or have an appeal pending under the Personal Income Tax Law, Bank and Corporation Tax Law, or Senior Citizens Property Tax Assistance Law or have a pending claim under the Taxpayers' Bill of Rights for one of these tax programs.

**Category 6**

Designated employeespositions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources authorized by the Insurance Commissioner to transact business in this state.

**Category 7**

Designated positions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources that were the subject of a complaint to, investigation by, or enforcement action of the Board, or administrative action before the Board that was acted upon or participated in by the filer during the period covered by the statement of economic interest.

**Category 8**

Designated positions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources that provide goods, equipment, vehicles, services, or leased space of the type utilized by the Board.

**Category 79**

Designated employeespositions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources that provide goods, equipment, vehicles, services, or leased space of the type utilized by the ~~Board~~designated position's department, division, section, or office.

**Category 810**

Designated employeespositions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources that provide telecommunications equipment, computers, computer programming, or any other services or training or equipment related to such things as computers, software, automation, data processing, communication and telecommunication, information technology, and duplication services of the type utilized by the Board.



**Category 911**

Designated ~~employees~~ positions in this category must report investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources that provide services, materials, equipment, conference facilities, or consultation of the type utilized by the Board for personnel services or the training of employees.

**Category 12**

Designated positions in this category shall indicate whether, during the reporting period, they had a financial interest in any of their assignments. If they had no such interest, they shall file Fair Political Practices Commission Form 700-A. Otherwise, they shall disclose their pertinent financial interests in any of their assignments on the schedules for Fair Political Practices Commission Form 700.

**Category 10**

~~Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide telecommunications equipment and services of the type utilized by the Board.~~

**Category 13**

Designated positions in this category must report (1) investments, business positions in business entities, and sources of income, including receipt of loans, gifts and travel payments, from sources that own, or owned, property of the type assessed or valued or exempted by the Board, and (2) interests in real property located within 500 feet of the real property the designated position was assigned to assess or value or exempt.



Text of Proposed Amendments to  
California Code of Regulations, Title 18, Section 6001

**Appendix A**

**Designated Positions**

**Disclosure Categories**

**Board Members' Offices**

Deputy to Board Member	<del>AH</del> 1-8
Administrative Assistant to Board Member	<del>AH</del> 1-8
Assistant to Board Member	<del>AH</del> 1-8
<u>CEA (All Levels)</u>	<del>AH</del> 1-8
<u>District Director</u>	1-8
<u>Community Affairs Deputy</u>	1-8
<del>Administrative Assistant</del>	<del>1-8</del>
Staff Services Manager	1-87, 9
Tax Counsel <u>(All Levels)</u>	1-67
Tax Consultant Expert <u>(All Levels)</u>	1-67
Tax Services Specialist	1-67
Assistant Tax Services Specialist	1-67
<u>Associate Tax Auditor</u>	1-7
Associate Governmental Program Analyst	1-2, 4-67
Business Taxes Representative	1-67
Business Taxes Specialist <u>H(All Levels)</u>	1-67
Information Officer <u>H(All Levels)</u>	1-2, 4-67
<u>Special Consultant</u>	1-7

**Executive Office**

Executive Director	<del>AH</del> 1-8
<del>Administrative Assistant</del>	<del>AH</del>
<del>CEA (Communications Office)</del>	<del>AH</del>

**Executive Services Section**

<u>Staff Services Manager (All Levels)</u>	1-8
<u>Business Taxes Specialist (All Levels)</u>	1-2, 4-7
<u>Associate Management Analyst</u>	1-2, 4-7
<u>Associate Governmental Program Analyst</u>	1-2, 4-7

**Board Proceedings Division**

<u>CEA</u>	<del>AH</del>
<u>Chief</u>	1-8
Staff Services Manager	<del>AH</del> 7, 9
<u>Business Taxes Specialist (All Levels)</u>	7, 9
<del>Associate Governmental Program Analyst (LAN Workgroup Manager)</del>	<del>1-6, 8</del>
<del>Associate Governmental Program Analyst</del>	<del>1-6</del>

**Customer and Taxpayer Services Division**



CEA	All
Staff Services Manager	1-9
Business Taxes Compliance Specialist	1-6
Assistant Tax Services Specialist	1-6
Associate Governmental Program Analyst	1-6
Associate Information Systems Analyst	8
Staff Services Manager (Forms and Publications Section)	7, 9
Assistant Tax Services Specialist (Forms and Publications Section)	7, 8
Associate Governmental Program Analyst (Forms and Publications (Section)	7, 8

### **External Affairs Department**

Deputy Director	1-8
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#### **Outreach Services Division**

Staff Services Manager (All Levels)	1-2, 4-7, 9
Information Officer (All Levels)	1-2, 4-7
Tax Services Specialist	1-2, 4-7

#### **Customer Service and Publishing Division**

Staff Services Manager (All Levels)	1-2, 4-7
Business Taxes Compliance Supervisor (All Levels)	1-2, 7, 9-11
Tax Service Specialist	1-2, 7, 9-11
Business Taxes Compliance Specialist	1-2, 7
Systems Software Specialist (All Levels)	10

#### **Web Services Division**

Senior Information Systems Analyst (Supervisor)	10
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#### **Office of Public Affairs**

Tax Service Specialist	1-2, 4-8
Information Officer (All Levels)	1-2, 4-7, 9
Staff Services Manager	1-2, 4-7, 9

### **Legislative and Research Division**

Assistant Chief Counsel	All
CEA (All Levels)	All 1-8
Staff Services Manager (All Levels)	1-6, 7, 9
Senior Specialist Property Appraiser	1-6
Business Taxes Specialist (All Levels)	1-6, 7
Associate Governmental Program Analyst (System or LAN Administrator)	1-6, 8
Operations Research Specialist	1-4, 6, 8
Research Manager (All Levels)	1-2, 5, 9
Research Program Specialist (All Levels)	1-4, 8, 5, 9
Research Analyst	1-4, 8

**Technology Services ~~Division~~ Department**

<u>Chief Information Officer</u>	<u>1-8</u>
<u>CEA (All Levels)</u>	<u>All 1-8</u>
<u>Data Processing Manager IV</u>	<u>All 1-8</u>
<u>Business Taxes Administrator</u>	<u>1, 2, 7-9</u>
<u>Business Taxes Compliance Supervisor</u>	<u>1, 2, 7-9</u>
<u>Data Processing Manager (I-III)</u>	<u>7-9 10</u>
<u>Staff Services Manager (All Levels)</u>	<u>7-9 10</u>
<u>Systems Software Specialist (II or III)</u>	<u>8 10</u>
<u>Systems Software Specialist III (Supervisor)</u>	<u>10</u>
<u>Associate Systems Software Specialist</u>	<u>8</u>
<u>Senior Information Systems Analyst (Specialist or Supervisor)</u>	<u>8 10</u>
<u>Staff Information Systems Analyst (Specialist or Supervisor)</u>	<u>8 10</u>
<u>Associate Information Systems Analyst</u>	<u>8</u>
<u>Senior Programmer Analyst (Supervisor)</u>	<u>8 10</u>
<u>Staff Programmer Analyst</u>	<u>8</u>
<u>Associate Programmer Analyst</u>	<u>8</u>
<u>Associate Governmental Program Analyst</u>	<u>8</u>

**CROS Project Team**

<u>CEA (All Levels)</u>	<u>1-8</u>
<u>Data Processing Manager (All Levels)</u>	<u>1-2, 4-8</u>
<u>Business Taxes Administrator III</u>	<u>1-2, 4-8</u>
<u>Business Taxes Specialist (All Levels)</u>	<u>10</u>
<u>Staff Services Manager (All Levels)</u>	<u>10</u>
<u>Business Taxes Representative (All Levels)</u>	<u>10</u>
<u>Associate Governmental Program Analyst</u>	<u>10</u>
<u>Systems Software Specialist (All Levels)</u>	<u>10</u>
<u>Senior Information Systems Analyst (Specialist)</u>	<u>10</u>
<u>Senior Programmer Analyst (Specialist)</u>	<u>10</u>
<u>Staff Information Systems Analyst (Specialist or Supervisor)</u>	<u>10</u>
<u>Evaluators***</u>	<u>10</u>
<u>Subject Matter Experts ***</u>	<u>10</u>

**Taxpayers' Rights and Equal Employment Opportunity Division**

<u>CEA</u>	<u>All</u>
<u>Taxpayers' Rights Advocate</u>	<u>1-8</u>
<u>Tax Counsel (All Levels)</u>	<u>1-7</u>
<u>Business Taxes Administrator (TRA) (All Levels)</u>	<u>1-7, 9</u>
<u>Business Taxes Specialist (TRA) (All Levels)</u>	<u>1-4 7</u>
<u>Senior Specialist Property Appraiser (TRA)</u>	<u>3, 7</u>
<u>Assistant Property Appraiser (TRA)</u>	<u>3, 7</u>
<u>Associate Property Appraiser (TRA)</u>	<u>1-4</u>
<u>Staff Services Manager (EEOO) (All Levels)</u>	<u>7, 9</u>
<u>Associate Governmental Program Analyst (EEOO)</u>	<u>7, 9</u>

**Internal Audit Division**

<u>Chief</u>	<u>1-8</u>
<u>Business Taxes Administrator (All Levels)</u>	<u>1-7, 9</u>
<u>Business Taxes Specialist (All Levels)</u>	<u>1-7</u>
<u>Associate Tax Auditor</u>	<u>1-7</u>

**Administration Department**

<u>CEA</u>	<u>All</u>
<u>Training Officer (Training Office)</u>	<u>9</u>
<u>Associate Governmental Program Analyst (Training Office)</u>	<u>9</u>
<u>Deputy Director</u>	<u>1-8</u>

**Information Security Office**

<u>Data Processing Manager (All Levels)</u>	<u>1-2, 4-8</u>
<u>Senior Information Systems Analyst (Specialist)</u>	<u>10</u>
<u>Business Taxes Specialist (All Levels)</u>	<u>10</u>
<u>Staff Information Systems Analyst</u>	<u>10</u>
<u>Associate Information Systems Analyst</u>	<u>10</u>

**Administrative Support Division**

<u>CEA</u>	<u>All</u>
<u>Chief</u>	<u>1-7, 9-10</u>
<u>Staff Services Manager (All Levels)</u>	<u>7-10, 1-7, 9-10</u>
<u>Associate Business Management Analyst</u>	<u>7-9</u>
<u>Associate Governmental Program Analyst</u>	<u>7-9</u>
<u>Telecommunications Systems Analyst</u>	<u>10</u>
<u>Office Services Manager (Supervisor, Cashier Unit)</u>	<u>7</u>
<u>Business Services Officer (Supervisor)</u>	<u>9-10</u>
<u>Printing Trades Supervisor (All Levels)</u>	<u>9-10</u>
<u>Warehouse Manager (All Levels)</u>	<u>9-10</u>
<u>Office Services Supervisor (All Levels)</u>	<u>9-10</u>
<u>Chief Construction Supervisor</u>	<u>9-10</u>

**Personnel Management Human Resources Division**

<u>CEA</u>	<u>7-9</u>
<u>Chief</u>	<u>1-7, 9, 11</u>
<u>Staff Services Manager (All Levels)</u>	<u>7-9, 11</u>
<u>Associate Governmental Program Analyst</u>	<u>7-9, 11</u>
<u>Associate Personnel Analyst</u>	<u>7-9, 11</u>
<u>Personnel Supervisor (All Levels)</u>	<u>9, 11</u>
<u>Training Officer</u>	<u>9, 11</u>
<u>Labor Relations Manager</u>	<u>9, 11</u>
<u>Labor Relations Specialist</u>	<u>7-9, 11</u>

**Financial Management Division**



<del>CEA</del>	<del>All</del>
<del>Chief</del>	<del>1-8</del>
<del>Staff Services Manager (All Levels)</del>	<del>7-98</del>
<del>Accounting Administrator (All Levels)</del>	<del>7-98</del>
<del>Senior Administrative Analyst</del>	<del>8</del>
<del>Mailing Machines Supervisor (All Levels)</del>	<del>10</del>
<del>Office Services Manager (All Levels)</del>	<del>9</del>
<del>Associate Accounting Analyst</del>	<del>7-9</del>
<del>Associate Administrative Analyst</del>	<del>7-9</del>
<del>Associate Budget Analyst</del>	<del>7-9</del>
<del>Senior Accounting Officer</del>	<del>7-9</del>
<del>Associate Governmental Program Analyst</del>	<del>7-9</del>
<del>Staff Information Systems Analyst (Specialist)</del>	<del>8</del>

#### **Policy, Planning and Evaluation Division**

<del>Staff Services Manager III</del>	<del>1-4, 7-9</del>
<del>Staff Services Manager I or II</del>	<del>7-9</del>
<del>Associate Management Analyst</del>	<del>7-9</del>
<del>Associate Business Management Analyst</del>	<del>7-9</del>
<del>Associate Governmental Program Analyst</del>	<del>7-9</del>
<del>Staff Information Systems Analyst</del>	<del>8</del>

#### **Legal Department**

<del>Chief Counsel</del>	<del>1-8</del>
<del>CEA (All Levels)</del>	<del>All 1-8</del>
<del>Assistant Chief Counsel</del>	<del>All 1-8</del>
<del>Tax Counsel</del>	<del>1-67</del>
<del>Supervising Tax Auditor</del>	<del>1, 2</del>
<del>Business Taxes Administrator (All Levels)</del>	<del>9</del>
<del>Administrative Assistant</del>	<del>7-9</del>
<del>Librarian</del>	<del>7, 89</del>
<del>Staff Information Systems Analyst</del>	<del>8</del>
<del>Associate Information Systems Analyst</del>	<del>8</del>
<del>Business Taxes Specialist II or III</del>	<del>1, 2, 7</del>
<del>Business Taxes Specialist I</del>	<del>1, 2*, 7</del>
<del>Business Taxes Compliance Supervisor (Offers in Compromise)</del>	<del>1, 2</del>
<del>Business Taxes Compliance Specialist (Offers in Compromise)</del>	<del>1, 2, 7</del>
<del>Business Taxes Specialist (Offers in Compromise) (All Levels)</del>	<del>1, 2, 7</del>

#### **Internal Security and Audit Division**

<del>CEA</del>	<del>All</del>
<del>Business Taxes Administrator</del>	<del>All</del>
<del>Business Taxes Specialist</del>	<del>All</del>
<del>Associate Tax Auditor</del>	<del>All</del>
<del>Associate Governmental Program Analyst</del>	<del>7-9</del>
<del>Systems Software Specialist</del>	<del>8</del>

Staff Information Systems Analyst	8
Associate Information Systems Analyst	8
Assistant Information Systems Analyst	8
<b><u>Investigations and Special Operations Division</u></b>	
CEA	All
Chief	1-8
Business Taxes Administrator (All Levels)	1, 2, 7, 9
Business Taxes Compliance Supervisor (All Levels)	1-7, 9
Business Taxes Specialist (All Levels)	1, 2-7
Business Taxes Compliance Specialist	1, 2-7
Supervising Tax Auditor	1, 2, 9-7
Associate Tax Auditor	1, 2-7
Senior Information Systems Analyst (Specialist)	10
Staff Information Systems Analyst	8, 10
<b><u>Data Analysis Section</u></b>	
Supervising Tax Auditor (All Levels)	1-8
Business Taxes Specialist II or III	1, 7
Business Taxes Specialist I	12
Business Taxes Compliance Specialist	12
<b><u>Property and Special Taxes Department</u></b>	
CEA	All
Administrative Assistant	1, 2, 6-9
Staff Services Manager	7-9
Associate Governmental Program Analyst	3, 7-9
Staff Information Systems Analyst	8
<b><u>Assessment Policy and Standards Division</u></b>	
CEA	3, 7-9
Principal Property Appraiser	3, 7-9
Senior Specialist Property Appraiser	3
Senior Specialist Property Auditor Appraiser	3
Supervising Property Appraiser	3, 7-9
Associate Property Appraiser	3
Associate Property Auditor Appraiser	3
Research Analyst II (GIS)	3
<b><u>County Property Tax Division</u></b>	
CEA	3, 4, 7-9
Principal Property Appraiser	3, 7-9
Senior Petroleum and Mining Appraisal Engineer	3
Supervising Property Appraiser (Assessment Practices Surveys Section)	3, 7-9
Senior Specialist Property Appraiser (Assessment Practices Surveys Section)	3

Senior Specialist Property Auditor Appraiser (Assessment Practices Surveys Section)	3
Associate Property Appraiser (Assessment Practices Surveys Section)	3
Associate Property Auditor Appraiser (Assessment Practices Surveys Section)	3
Supervising Property Appraiser (Timber Tax Section)	4, 7-9
Senior Specialist Property Auditor Appraiser (Timber Tax Section)	4
Associate Property Auditor Appraiser (Timber Tax Section)	4
Senior Forest Property Appraiser	4
Associate Forest Property Appraiser	4
<b>Valuation Division</b>	
CEA	3, 7-9
Principal Property Appraiser	3, 7-9
Senior Specialist Property Appraiser	3
Senior Specialist Property Auditor Appraiser	3
Supervising Property Appraiser	3, 7-9
Associate Property Appraiser	3
Associate Property Auditor Appraiser	3
<b>Excise Taxes and Fees Division</b>	
CEA	1, 2, 7-9
Business Taxes Compliance Supervisor	1, 2, 6, 9
Business Taxes Compliance Specialist	1, 2, 6, 9
Supervising Tax Auditor	1, 2, 6, 9
Business Taxes Specialist II or III	1, 2, 6, 9
Business Taxes Specialist I	1, 2, 6*
Associate Tax Auditor	1, 2, 6*
<b>Fuel Taxes Division</b>	
CEA	1, 2, 7-9
Business Taxes Administrator	1, 2, 7-9
Staff Services Manager	1, 2, 9
Business Taxes Compliance Supervisor	1, 2, 9
Business Taxes Compliance Specialist	1, 2, 9
Supervising Tax Auditor	1, 2, 9
Business Taxes Specialist II or III	1, 2, 9
Business Taxes Specialist I	1, 2*
Associate Tax Auditor	1, 2*
<b><u>Property and Special Taxes Department</u></b>	
<u>Deputy Director</u>	<u>1-8</u>
<u>Business Taxes Specialist II or III (Technical Advisors)</u>	<u>1-4, 6-7, 9</u>



**County-Assessed Properties Division & State-Assessed Properties Division**

<u>CEA (All Levels)</u>	<u>2-7, 9</u>
<u>Business Taxes Administrator (All Levels)</u>	<u>9, 13</u>
<u>Principal Property Appraiser</u>	<u>9, 13</u>
<u>Principal Property Appraiser (Timber)</u>	<u>4, 9</u>
<u>Supervising Property Appraiser</u>	<u>9, 13</u>
<u>Supervising Property Appraiser (SAPD)</u>	<u>9, 13</u>
<u>Research Manager (All Levels)</u>	<u>9, 13</u>
<u>Senior Specialist Property Appraiser</u>	<u>13</u>
<u>Senior Specialist Property Auditor Appraiser</u>	<u>13</u>
<u>Senior Specialist Property Auditor Appraiser (Timber)</u>	<u>4</u>
<u>Senior Forest Property Appraiser</u>	<u>4</u>
<u>Senior Petroleum and Mining Appraisal Engineer</u>	<u>13</u>
<u>Associate Forest Property Appraiser</u>	<u>4</u>
<u>Associate Property Appraiser</u>	<u>13</u>
<u>Associate Property Auditor Appraiser</u>	<u>13</u>
<u>Associate Property Auditor Appraiser (Timber)</u>	<u>4</u>
<u>Assistant Property Appraiser</u>	<u>13</u>
<u>Assistant Property Auditor Appraiser</u>	<u>13</u>
<u>Assistant Property Auditor Appraiser (Timber)</u>	<u>4</u>
<u>Business Taxes Specialist (All Levels)</u>	<u>13</u>
<u>Research Analyst (All Levels)</u>	<u>13</u>
<u>Tax Auditor</u>	<u>13</u>
<u>Business Tax Representative (Timber)</u>	<u>4</u>
<u>Associate Government Program Analyst</u>	<u>13</u>
<u>Staff Services Analyst (LEOP)</u>	<u>12</u>

**Special Taxes Policy & Compliance Division and Special Taxes Audit and Carrier Division**

<u>CEA (All Levels)</u>	<u>1-2, 6, 7, 9</u>
<u>Business Taxes Administrator (All Levels)</u>	<u>1-2, 6, 7</u>
<u>Supervising Tax Auditor (All Levels)</u>	<u>1-2, 6, 7</u>
<u>Business Taxes Compliance Supervisor (All Levels)</u>	<u>1-2, 6, 7</u>
<u>Business Taxes Specialist II or III</u>	<u>1-2, 6, 7, 9</u>
<u>Business Taxes Compliance Specialist</u>	<u>12</u>
<u>Business Taxes Specialist I</u>	<u>12</u>
<u>Associate Tax Auditor</u>	<u>12</u>
<u>Tax Auditor</u>	<u>12</u>
<u>Business Taxes Representative</u>	<u>12</u>

**Sales and Use Tax Department**

<u>CEA 3 or 4</u>	<u>All</u>
<u>CEA 2</u>	<u>1, 2, 7, 9</u>
<u>Business Taxes Administrator</u>	<u>1, 2, 7, 9</u>
<u>Administrative Assistant</u>	<u>1, 2, 7, 8</u>

<del>Business Taxes Compliance Supervisor (LAN Administrator)</del>	<del>1, 2, 8, 9</del>
<del>Business Taxes Compliance Supervisor</del>	<del>1, 2, 9</del>
<del>Business Taxes Compliance Specialist</del>	<del>1, 2, 9</del>
<del>Supervising Tax Auditor</del>	<del>1, 2, 7-9</del>
<del>Business Taxes Specialist II or III</del>	<del>1, 2, 7-9</del>
<del>Business Taxes Specialist (Special Projects)</del>	<del>1, 2, 7-9</del>
<del>Business Taxes Specialist (Systems Coordinator)</del>	<del>1, 2, 8, 9</del>
<del>Business Taxes Specialist (Training Group)</del>	<del>1, 2, 9</del>
<del>Business Taxes Specialist (Computer Audit Specialist)</del>	<del>1, 2, 8</del>
<del>Business Taxes Specialist (Regulation Coordinator)</del>	<del>1, 2</del>
<del>Business Taxes Specialist (Revenue Opportunity)</del>	<del>1, 2</del>
<del>Business Taxes Specialist (Technical Advisor)</del>	<del>1, 2</del>
<del>Business Taxes Specialist (Project Coordinator)</del>	<del>1, 2</del>
<del>Business Taxes Specialist I</del>	<del>1, 2 *</del>
<del>Associate Tax Auditor</del>	<del>1, 2 *</del>
<del>Staff Information Systems Analyst</del>	<del>1, 2, 8</del>
<del>Associate Information Systems Analyst</del>	<del>1, 2, 8</del>
<del>Associate Governmental Program Analyst</del>	<del>1, 2</del>

#### **Sales and Use Tax Department**

<u>Deputy Director</u>	<u>1-8</u>
<u>Business Taxes Specialist II or III</u>	<u>1, 7, 9</u>
<u>Business Taxes Administrator (All Levels)</u>	<u>1, 7, 9</u>
<u>Business Taxes Compliance Specialist</u>	<u>1, 7</u>

#### **Headquarters Operations Division**

<u>Chief</u>	<u>1, 7, 9</u>
<u>Business Taxes Specialist II or III</u>	<u>1, 7, 9</u>
<u>Supervising Tax Auditor II or III</u>	<u>1, 7, 9</u>
<u>Business Taxes Administrator (All Levels)</u>	<u>1, 7, 9</u>
<u>Business Taxes Specialist I</u>	<u>12</u>
<u>Business Taxes Compliance Specialist</u>	<u>12</u>
<u>Supervising Tax Auditor I</u>	<u>1, 7</u>
<u>Supervising Tax Technician</u>	<u>1, 7</u>
<u>Associate Tax Auditor</u>	<u>12</u>
<u>Tax Auditor</u>	<u>12</u>
<u>Business Taxes Representative</u>	<u>12</u>
<u>Senior Information Systems Analyst (Specialist)</u>	<u>10</u>

#### **Tax Policy Division**

<u>Chief</u>	<u>1, 7, 9, 10</u>
<u>Business Taxes Specialist II or III</u>	<u>1, 7, 9, 10</u>
<u>Supervising Tax Auditor II or III</u>	<u>1, 7, 9</u>
<u>Business Taxes Administrator (All Levels)</u>	<u>1, 7, 9, 10</u>
<u>Business Taxes Specialist I</u>	<u>1, 7</u>
<u>Business Taxes Compliance Specialist</u>	<u>1, 7</u>

<u>Supervising Tax Auditor I</u>	<u>1, 7</u>
<u>Supervising Tax Technician</u>	<u>1, 7</u>
<u>Associate Tax Auditor</u>	<u>12</u>
<u>Tax Auditor</u>	<u>12</u>
<u>Business Taxes Representative</u>	<u>12</u>
<u>Senior Information Systems Analyst (Specialist)</u>	<u>10</u>

**Field Operations Division**

<u>Chief</u>	<u>1, 7, 9</u>
<u>Business Taxes Administrator (All Levels)</u>	<u>1, 7, 9</u>
<u>Business Taxes Specialist II or III</u>	<u>1, 7</u>
<u>Business Taxes Compliance Supervisor (All Levels)</u>	<u>1, 7</u>
<u>Supervising Tax Auditor (All Levels)</u>	<u>1, 7</u>
<u>Supervising Tax Technician (All Levels)</u>	<u>1, 7</u>
<u>Information Officer (All Levels)</u>	<u>1, 7</u>
<u>Business Taxes Compliance Specialist</u>	<u>12</u>
<u>Business Taxes Representative</u>	<u>12</u>
<u>Business Taxes Specialist I</u>	<u>12</u>
<u>Associate Tax Auditor</u>	<u>12</u>
<u>Tax Auditor</u>	<u>12</u>
<u>Information Officer (All Levels)</u>	<u>1, 7</u>

Retired Annuitants \*

Consultants/New Positions All \*\*

CROS Evaluators \*\*\*

\* Pursuant to 2 California Code of Regulations, section 18733, in lieu of filing Form 700, an employee in this disclosure category who was not assigned and did not participate in any property tax audits shall file Form 700-A.

\*\* ~~Consultants shall be included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation: The Executive Director may determine in writing that a particular consultant is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The Executive Director's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.~~

\* Retired Annuitants who are appointed in classifications corresponding to civil service employee classification categories listed in this conflict of interest code will disclose under that civil service classification category.



\*\* Consultants/New Positions shall be included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation:

The Executive Director may determine in writing that a particular consultant or new position, although a “designated position,” is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant or new position’s duties and, based upon that description, a statement of the extent of disclosure requirements. The Executive Director’s determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code. (Gov. Code, § 81008.)

\*\*\* CROS Evaluators and CROS Subject Matter Experts shall disclose based on the designations made (1) for Evaluators or Subject Matter Experts under the CROS Project Team and (2) the position, if designated, that they hold with any other department/division/office/section at the State Board of Equalization.